REMARKS/ARGUMENTS

Favorable reconsideration of this application as presently amended and in light of the following discussion is respectfully requested.

Claims 1-16 are pending in the present application with Claims 9-15 withdrawn from consideration. Claim 1 is amended by the present Amendment.

In the outstanding Office Action, Claims 1-8 and 16 were rejected under 35 U.S.C. § 102(e) as anticipated by <u>Sasaki et al.</u> (U.S. Patent No. 7,060,207 B2, herein "<u>Sasaki</u>").

In view of the outstanding rejection on the merits, independent Claim 1 is amended to more clearly recite that a gap film includes a non-magnetic metal film or an inorganic insulating film that extends from a medium-facing surface side and covers one surface of a coil facing a second coil portion. The claim amendment finds support in Figure 2 and its corresponding description in the specification. No new matter has been added.

Briefly recapitulating, independent Claim 1 is directed to a thin film magnetic head that includes, *inter alia*, a gap film disposed between a first pole portion and a second pole portion. The gap film includes a non-magnetic metal film or an inorganic insulating film that extends from a medium-facing surface side and covers one surface of a coil facing the second coil portion. In a non-limiting example, Figure 3 shows the first pole portion P1, the second pole portion P2, and the gap film 24 extending from the medium-facing surface and covering one surface of the coil 231 or 232 facing the second pole portion P2.

Turning to the applied art, <u>Sasaki</u> discloses in Figures 8 and 9 a thin film magnetic head having a first pole portion including layers 211, 212, 213, 214, and 218, a second pole portion including layers 221, 222, and 223, a plurality of coils 231 and 232, and a gap film 24 that is disposed between the first pole portion and the second pole portion *not to cover* a surface of the coils 231 or 232 facing the second pole portion.

In this respect, it is noted that <u>Sasaki</u> discloses at column 9, lines 18-22, that "a gap film 24 [is] made of alumina or the like" and at column 10, lines 26-29, that layer 257 is an "insulating film." Therefore, the film gap 24 and the insulation layer 257 shown in Figures 8 and 9 of <u>Sasaki</u> do not correspond to the claimed gap film which includes *a non-magnetic* metal film or an inorganic insulating film that extends from the medium-facing surface side and covers one surface of the coil facing the second pole portion as required by amended Claim 1.

Accordingly, it is respectfully submitted that independent Claim 1 and each of the claims depending therefrom patentably distinguish over <u>Sasaki</u>.

Consequently, in light of the above discussion and in view of the present amendment, the present application is believed to be in condition for allowance and an early and favorable action to that effect is respectfully requested.

Respectfully submitted,

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